

As a result, this charitable game is not subject to the Federal UBIT. But the law did not include other forms of charitable gambling. Consequently, the income of these charitable gambling games is taxed under the UBIT.

Taxes take a big bite out of charitable gambling income and seriously undermine the ability of nonprofit organizations to provide charitable assistance.

Now, while the IRS has not collected UBIT on these charities as they anticipate Congressional action, without my legislation, the IRS could begin collections in the near future. My legislation would remove this uncertainty as charities attempt to go on with their good works.

This legislation is not controversial. It should have bipartisan support. In the last Congress I introduced a similar bill with Senator WELLSTONE which the Senate adopted. I hope we can pass it again in the 106th Congress.

The last bill I am introducing today would provide a tax incentive for small business employers to set up pension plans for their workers.

Working Americans' retirement security is based on Social Security, private pensions, and personal savings. But even though Social Security is fast approaching a financial crisis, our national savings rate remains among the lowest, and many workers do not have company pension plans to help make up the Retirement Benefits.

Despite recent congressional action to improve private pension plans, the complexity of qualification requirements under current law and the administrative expenses associated with setting up retirement plans, including the SIMPLE plan, remain significant impediments to widespread implementation of employer-based retirement systems, especially for small business.

This is particularly true for small employers with less than 100 employees, for whom the resulting benefits do not outweigh the administrative costs.

Consequently, only 42% of individuals employed by small businesses now participate in an employer-sponsored plan, as opposed to 78% of those who work for larger businesses.

To address this problem, I am introducing the Small Employer Nest Egg Act of 1999. This legislation will create a new retirement option for small business owners with 100 or fewer employees.

It would allow the same level of benefits both to employers and employees as larger employers who maintain traditional qualified plans. Upon retirement or separation of service, employees would receive 100% of their pension account value.

To offset the high costs associated with starting a pension plan, my proposal calls for a tax cut equal to 50% of the administrative and retirement education expenses incurred for the first five years of a plan's operation.

Mr. President, small businesses are the lifeblood of our communities, pro-

viding millions of jobs nationwide. Small business owners want to help their employees save for their retirement.

Yet, because of the costs, many are unable to do so and, also, because of the rigid Government policies and, again, the administrative costs that go with it.

This legislation, I believe, will help millions of workers begin building their retirement security. I urge the support of my colleagues for the four bills I have offered today.

#### ADDITIONAL COSPONSORS

S. 11

At the request of Mr. ABRAHAM, the name of the Senator from Delaware (Mr. ROTH) was added as a cosponsor of S. 11, a bill for the relief of Wei Jingsheng.

S. 241

At the request of Mr. FEINGOLD, his name was added as a cosponsor of S. 241, a bill to amend the Federal Meat Inspection Act to provide that a quality grade label issued by the Secretary of Agriculture for beef and lamb may not be used for imported beef or imported lamb.

S. 256

At the request of Mr. GRASSLEY, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 256, a bill to amend title XVIII of the Social Security Act to promote the use of universal product numbers on claims forms submitted for reimbursement under the medicare program.

S. 271

At the request of Mr. FRIST, the name of the Senator from Montana (Mr. BAUCUS) was added as a cosponsor of S. 271, a bill to provide for education flexibility partnerships.

S. 280

At the request of Mr. FRIST, the name of the Senator from Montana (Mr. BAUCUS) was added as a cosponsor of S. 280, a bill to provide for education flexibility partnerships.

S. 285

At the request of Mr. MCCAIN, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 285, a bill to amend title II of the Social Security Act to restore the link between the maximum amount of earnings by blind individuals permitted without demonstrating ability to engage in substantial gainful activity and the exempt amount permitted in determining excess earnings under the earnings test.

S. 314

At the request of Mr. BOND, the names of the Senator from Maine (Ms. COLLINS), the Senator from Iowa (Mr. HARKIN), and the Senator from Minnesota (Mr. WELLSTONE) were added as cosponsors of S. 314, a bill to provide for a loan guarantee program to address the Year 2000 computer problems

of small business concerns, and for other purposes.

S. 325

At the request of Mrs. HUTCHISON, the name of the Senator from Colorado (Mr. ALLARD) was added as a cosponsor of S. 325, a bill to amend the Internal Revenue Code of 1986 to provide tax incentives to encourage production of oil and gas within the United States, and for other purposes.

S. 343

At the request of Mr. BOND, the name of the Senator from Colorado (Mr. ALLARD) was added as a cosponsor of S. 343, a bill to amend the Internal Revenue Code of 1986 to allow a deduction for 100 percent of the health insurance costs of self-employed individuals.

S. 352

At the request of Mr. THOMAS, the name of the Senator from New Hampshire (Mr. GREGG) was added as a cosponsor of S. 352, a bill to amend the National Environmental Policy Act of 1969 to require that Federal agencies consult with State agencies and county and local governments on environmental impact statements.

S. 393

At the request of Mr. MCCAIN, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. 393, a bill to provide Internet access to certain Congressional documents, including certain Congressional Research Service publications, Senate lobbying and gift report filings, and Senate and Joint Committee documents.

S. 429

At the request of Mr. DURBIN, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 429, a bill to designate the legal public holiday of "Washington's Birthday" as "Presidents' Day" in honor of George Washington, Abraham Lincoln, and Franklin Roosevelt and in recognition of the importance of the institution of the Presidency and the contributions that Presidents have made to the development of our Nation and the principles of freedom and democracy.

S. 445

At the request of Mr. JEFFORDS, the names of the Senator from Nebraska (Mr. HAGEL), the Senator from Montana (Mr. BURNS), the Senator from Minnesota (Mr. GRAMS), the Senator from Maine (Ms. COLLINS), and the Senator from Massachusetts (Mr. KERRY) were added as cosponsors of S. 445, a bill to amend title XVIII of the Social Security Act to require the Secretary of Veterans Affairs and the Secretary of Health and Human Services to carry out a demonstration project to provide the Department of Veterans Affairs with medicare reimbursement for medicare healthcare services provided to certain medicare-eligible veterans.

#### SENATE CONCURRENT RESOLUTION 5

At the request of Mr. BROWNBACK, the names of the Senator from Mississippi (Mr. LOTT), the Senator from Delaware

(Mr. BIDEN), the Senator from Connecticut (Mr. DODD), the Senator from Oklahoma (Mr. NICKLES), the Senator from Rhode Island (Mr. REED), the Senator from South Dakota (Mr. DASCHLE), and the Senator from Texas (Mrs. HUTCHISON) were added as cosponsors of Senate Concurrent Resolution 5, a concurrent resolution expressing congressional opposition to the unilateral declaration of a Palestinian state and urging the President to assert clearly United States opposition to such a unilateral declaration of statehood.

## SENATE RESOLUTION 45

At the request of Mr. THURMOND, his name was added as a cosponsor of Senate Resolution 45, a resolution expressing the sense of the Senate regarding the human rights situation in the People's Republic of China.

At the request of Mr. HUTCHINSON, the names of the Senator from Kentucky (Mr. BUNNING), the Senator from Pennsylvania (Mr. SPECTER), the Senator from Nebraska (Mr. HAGEL), the Senator from Maine (Ms. COLLINS), and the Senator from Wyoming (Mr. ENZI) were added as cosponsors of Senate Resolution 45, *supra*.

## SENATE RESOLUTION 50—DESIGNATING GREEK INDEPENDENCE DAY: A NATIONAL DAY OF CELEBRATION OF GREEK AND AMERICAN DEMOCRACY

Mr. SPECTER (for himself, Mr. BIDEN, Mr. ABRAHAM, Mrs. BOXER, Mr. COCHRAN, Mr. BREAUX, Mr. DODD, Mr. DEWINE, Mr. DURBIN, Mr. DOMENICI, Mr. EDWARDS, Mr. FITZGERALD, Mrs. FEINSTEIN, Mr. GRASSLEY, Mr. HOLLINGS, Mr. GREGG, Mr. INOUE, Mr. HAGEL, Mr. KENNEDY, Mr. LUGAR, Mr. KERREY, Mr. MURKOWSKI, Mr. KERRY, Mr. ROTH, Mr. KOHL, Mr. SESSIONS, Mr. LAUTENBERG, Mr. SHELBY, Mr. LEVIN, Mr. SMITH of New Hampshire, Mr. LIEBERMAN, Mr. SMITH of Oregon, Ms. MIKULSKI, Ms. SNOWE, Mr. MOYNIHAN, Mr. STEVENS, Mr. WARNER, Mr. ROBB, Mrs. HUTCHISON, Mr. ROCKFELLER, Mr. HATCH, Mr. SARBANES, Mr. SCHUMER, and Mr. TORRICELLI) submitted the following resolution, which was referred to the Committee on the Judiciary:

## S. RES. 50

Whereas the ancient Greeks developed the concept of democracy, in which the supreme power to govern was invested in the people;

Whereas the Founding Fathers of the United States of America drew heavily upon the political experience and philosophy of ancient Greece in forming our representative democracy;

Whereas the founders of the modern Greek state modeled their government after that of the United States in an effort to best imitate their ancient democracy;

Whereas Greece is one of the only 3 nations in the world, beyond the former British Empire, that has been allied with the United States in every major international conflict this century;

Whereas the heroism displayed in the historic World War II Battle of Crete epitomized Greece's sacrifice for freedom and democracy as it presented the Axis land war with its first major setback and set off a

chain of events which significantly affected the outcome of World War II;

Whereas these and other ideals have forged a close bond between our 2 nations and their peoples;

Whereas March 25, 1999, marks the 178th anniversary of the beginning of the revolution which freed the Greek people from the Ottoman Empire; and

Whereas it is proper and desirable to celebrate with the Greek people and to reaffirm the democratic principles from which our 2 great nations were born: Now, therefore be it

*Resolved*, That the Senate—

(1) designates March 25, 1999, as "Greek Independence Day: A National Day of Celebration of Greek and American Democracy"; and

(2) requests the President to issue a proclamation calling upon the people of the United States to observe the day with appropriate ceremonies and activities.

Mr. SPECTER. Mr. President, I am pleased to submit today a resolution along with 49 of my colleagues to designate March 25, 1999, as "Greek Independence Day: A Celebration of Greek and American Democracy."

One hundred and seventy-eight years ago, the Greek people began a revolution that would free them from the Ottoman Empire and return Greece to its democratic heritage. It was, of course, the ancient Greeks who developed the concept of democracy in which the supreme power to govern was vested in the people. Our founding Fathers drew heavily upon the political and philosophical experience of ancient Greece in forming our representative democracy. Thomas Jefferson proclaimed that, "to the ancient Greeks we are all indebted for the light which led ourselves out of Gothic darkness." It is fitting, then, that we should recognize the anniversary of the beginning of their efforts to return to that democratic tradition.

The democratic form of government is only one of the most obvious of the many benefits we have gained from the Greek people. The ancient Greeks contributed a great deal to the modern world, particularly to the United States of America, in the areas of art, philosophy, science, and law. Today, Greek-Americans continue to enrich our culture and make valuable contributions to American society, business, and government. It is my hope that strong support for this resolution in the Senate will serve as a clear goodwill gesture to the people of Greece with whom we have enjoyed such a close bond throughout history. Similar resolutions have been signed into law each of the past several years, with overwhelming support in both the House of Representatives and the Senate. Accordingly, I urge my Senate colleagues to join me in supporting this important resolution.

Mr. ABRAHAM. Mr. President, I rise today to cosponsor the Senate resolution designating March 25, 1999 as "Greek Independence Day." March 25 marks the 178th anniversary of the beginning of the revolution which freed the Greek people from the Ottoman Empire.

America is composed of a wide variety of cultures, joined together by their belief in fundamental principles of human dignity. Through their arts, literature, culture, food and dance, Greek-Americans have contributed to the diversity and strength of the United States. Immigration from Greece first started in 1767 and then began in earnest in the late 19th century, when 1,309 immigrants arrived at Ellis Island between 1890 and 1900. A steady stream continued during the ensuing decades, especially during the Greek Civil War from 1944 to 1949. I am proud to represent the state of Michigan which boasts a large Greek-American community.

Greece, the birthplace of philosophy and of democracy, has given the world Plato and Aristotle, Homer and Sophocles. Greeks have brought their rich tradition to America, making our nation stronger. I join the Greek-American community in Michigan and throughout our nation in celebrating this anniversary of the modern revolution which brought freedom to the Greek people.

I take great pleasure in cosponsoring a resolution designating March 25, 1999 as "Greek Independence Day: A National Day of Celebration of Greek and American Democracy."

## SENATE RESOLUTION 51—PROVIDING FOR MEMBERS ON THE PART OF THE SENATE OF THE JOINT COMMITTEE ON PRINTING AND THE JOINT COMMITTEE ON THE LIBRARY

Mr. MCCONNELL, from the Committee on Rules and Administration, reported the following original resolution:

## S. RES. 51

*Resolved*, That the following-named Members be, and they are hereby, elected members of the following joint committees of Congress:

Joint Committee on Printing: Mitch McConnell, Thad Cochran, Don Nickles, Dianne Feinstein, and Daniel K. Inouye.

Joint Committee on the Library: Ted Stevens, Mitch McConnell, Thad Cochran, Christopher J. Dodd, and Daniel Patrick Moynihan.

## SENATE RESOLUTION 52—TO AUTHORIZE THE PRINTING OF A COLLECTION OF THE RULES OF THE COMMITTEES OF THE SENATE

Mr. MCCONNELL, from the Committee on Rules and Administration, reported the following original resolution:

## S. RES. 52

*Resolved*, That a collection of the rules of the committees of the Senate, together with related materials, be printed as a Senate document, and that there be printed 600 additional copies of such document for the use of the Committee on Rules and Administration.